

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting
Part 200: Receipts

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SECTION 273: POSTING TO APPROPRIATION/ALLOTMENT LEDGER
AND TRUST FUND LEDGER

1. General Description. The recording of receipt transactions is not restricted to only recordings to the revenue and non-revenue subsidiary SOURCE OF RECEIPT LEDGER, but also includes postings to other subsidiary ledgers maintained by DAGS Accounting Division. This section describes the postings of those receipt transactions that affect the APPROPRIATION/ALLOTMENT LEDGER and TRUST FUND LEDGERS. The APPROPRIATION/ALLOTMENT LEDGER is maintained for the General Fund, Special Funds, and Bond Funds, and the TRUST FUND LEDGER for the Trust and Agency Funds.
2. Purpose. The general purposes of the APPROPRIATION/ALLOTMENT LEDGER and TRUST FUND LEDGER are to record detail accounting transactions and to provide financial information. The primary purpose for the daily postings of receipt transactions to these subsidiary ledgers is to ensure the correct fund balance. It also ensures that other accounting transactions, dependent upon the receipt of monies, will not be rejected due to lack of funds.
3. Scope. The postings described in this section include only those receipt transactions originating in the receipt process of the central accounting system. (NOTE. Estimated receipts are not posted to these ledgers.) The specific receipt transactions described to familiarize departments and agencies with the accounting treatment of the entry include:
 - (a) Cash collections.
 - (b) Receipts outside the State Treasury.
4. Posting of Collections. The receipt transactions recorded on the TREASURY DEPOSIT RECEIPT and posted to the APPROPRIATION/ALLOTMENT LEDGER and TRUST FUND LEDGER include:
 - (a) Appropriated Receipts.
 - (1) Appropriated receipts transactions are identified by transaction codes 02, 03, 04 and 06.
 - (2) The posting treatment of the entry for transaction codes 02 and 06 is an increase (credit) to the appropriation balance.
 - (3) The posting treatment of the entry for transaction codes 03 and 04 is an increase (credit) to the allotment balance.
 - (b) Refunds and Reimbursements.

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- (1) Current refunds and reimbursements of payments initially charged to a specific appropriation account are identified by transaction codes 11 through 14, and, rather than a source of receipt code, an object of expenditure code is used which is identical to the one used when the SUMMARY WARRANT VOUCHER was originally processed.
- (2) The posting treatment of the entry for transaction codes 11 and 12 is an increase (credit) to the allotment balance.
- (3) The posting treatment of the entry for transaction codes 13 and 14 is an increase (credit) to the encumbrance balance.

(c) Transfer Within Funds.

- (1) Transfers within funds are identified by transaction code 17 and either source of receipt code 1999 or object of expenditure code 9999.
- (2) The posting treatment of the entry for transaction code 17 and source code 1999 is an increase (credit) to the appropriation balance.
- (3) The posting treatment of the entry for transaction code 17 and object code 9999 is an increase (credit) to the allotment balance.

5. Posting of Receipts Outside the State Treasury.

- (a) The origin of this entry is the information furnished to the Comptroller by departments and agencies maintaining cash outside the State Treasury. The information is posted to the APPROPRIATION/ALLOTMENT LEDGER and TRUST FUND LEDGER, as applicable.
- (b) The transaction code is individually determined by the type of receipt being recorded such as Federal Grants, Trust Funds, etc.
- (c) The posting treatment of the entry is an increase (credit) to the appropriation or allotment balance.